



Audit Report
DEVELOPMENT SERVICES
JULY 1, 2014 – SEPTEMBER 30, 2014
Status: Final

For action:
Misty Brown

Services Manager

For information:

Jeff May
Linda Riggs

County Auditor
First Assistant Auditor

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Report Summary

As part of the 2014 Compliance Audit Plan, an audit of the Development Services was conducted in accordance with Texas Local Government Code §115.002.

The overall objective of the audit was to provide assurance that internal controls are in place to ensure:

- The officer has collected all the money they are obligated to collect
- The money collected was properly remitted to the appropriate party
- All funds are properly managed
- All money is properly accounted for, accurately reported, and adequately safeguarded
- The operations of the office conform to prescribed procedures
- Exposure to potential risk is minimized

The audit scope included an audit of banking, cash receipts and internal controls. The time period audited was July 1, 2014 through September 30, 2014.

Refer to the Observations and Recommendations section, as well as the Appendix for the results of the audit.

This review was not intended to provide absolute assurance on all procedures, activities, or controls. We will continue to examine aspects of the office in compliance with statutes and to provide reasonable assurance that County assets are safeguarded and appropriately managed.

An exit conference with the Services Manager was held on Thursday, August 06, 2015 to discuss this report.

The time and assistance provided by the Services Manager and the staff during this engagement is greatly appreciated.

Observations and Recommendations

Observation	Recommendation	Management Response
FINDING NUMBER: 126		
<p><u>Condition:</u> The cash count on April 14, 2015, revealed a \$2.00 shortage.</p> <p><u>Effect:</u> The cash fund balance was \$2.00 less than the approved amount.</p> <p><u>Cause:</u> There was \$2.00 missing from the drawer.</p> <p><u>Criteria:</u> The cash fund balance should equal the approved amount. If money is removed from the drawer to make change, approved documentation should be completed.</p>	<p><u>A. Transaction Required:</u> The \$2.00 should be provided to the cash drawer that was short.</p> <p><u>B. Internal Control Change:</u> Development Services should ensure the cash fund balance is correct by counting drawers each day at closing. A petty cash form should be filled out to explain when money is taken in or out, with a stated reason. Also this form is required to be initialed or signed by the administrative staff and the supervisor for verification.</p>	<p><u>A. Response:</u> The \$2 has been returned.</p> <p><u>B. Response:</u> There was a mistake made when making change between two cash drawers. The mistake has been corrected and everyone has been instructed to be more careful in the future.</p>